

LEGISLATIVE RESOURCE CENTER

U.S. House of Representatives  
Committee on Ethics

18 NOV 21 PM 4:25  
EMPLOYEE POST-TRAVEL DISCLOSURE FORM

This form is for disclosing the receipt of travel expenses from private sources for travel taken in connection with official duties. This form does not eliminate the need to report privately-funded travel on the annual Financial Disclosure Statements of those employees required to file them. In accordance with House Rule 25, clause 5, you must complete this form and file it with the Clerk of the House, 135 Cannon House Office Building, within 15 days after travel is completed. Please do not file this form with the Committee on Ethics.

NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.

1. Name of Traveler: Thomas A. Barthold
2. a. Name of accompanying relative: \_\_\_\_\_ or None ☒  
b. Relationship to Traveler: ☐ Spouse ☐ Child ☐ Other (specify): n/a
3. a. Dates of departure and return: Departure: November 7, 2018 Return: November 9, 2018  
b. Dates at personal expense (if any): \_\_\_\_\_ or None ☒
4. Departure city: Washington, DC Destination: San Jose, CA Return city: Washington, DC
5. Sponsor(s) (who paid for the trip): California ChangeLawyers (formerly known as the California Bar Foundation)
6. Describe meetings and events attended: Annual meeting of the tax section of the California bar  
The various sessions present recent developments in tax planning and tax compliance.  
Topic experts present material, discussion is open to the floor. I also described the described  
the tax legislative process and answered questions as the luncheon speaker.
7. Attached to this form are EACH of the following (signify that each item is attached by checking the corresponding box):  
a. ☒ a completed Sponsor Post-Travel Disclosure Form;  
b. ☒ the Primary Trip Sponsor Form completed by the trip sponsor prior to the trip, including all attachments and Grantmaking or Non-Grantmaking Sponsor Forms;  
c. ☒ page 2 of the completed Traveler Form submitted by the employee; and  
d. ☒ the letter from the Committee on Ethics approving my participation on this trip.
8. a. I represent that I participated in each of the activities reflected in the attached sponsor's agenda. (Signify that statement is true by checking box): ☐  
b. If not, explain: Departing flight delayed by mechanical problem 2.5 hours. Transportation to venue delayed by significant traffic jam. Arrived at venue 5:35 p.m. PST. Conference registration closed at 5:30 p.m. On 11/8 I substituted tax issues in crowd source funding for session on psyp audit.

I certify that the information contained on this form is true, complete, and correct to the best of my knowledge.

SIGNATURE OF TRAVELER: Thomas A. Barthold DATE: November 21, 2018

I authorized this travel in advance. I have determined that all of the expenses listed on the attached Sponsor Post-Travel Disclosure form were necessary and that the travel was in connection with the employee's official duties and would not create the appearance that the employee is using public office for private gain.

NAME OF SUPERVISING MEMBER: Kevin Brady, Chairman DATE: 11/21/18

SIGNATURE OF SUPERVISING MEMBER: Kevin Brady

U.S. House of Representatives  
Committee on Ethics

SPONSOR POST-TRAVEL DISCLOSURE FORM

This form must be completed by an officer of any organization that served as the primary trip sponsor in providing travel expenses or reimbursement for travel expenses to House Members, officers, or employees under House Rule 25, clause 5. *A completed copy of the form must be provided to each House Member, officer, or employee who participated on the trip within 10 days of their return.* You must answer all questions, and check all boxes, on this form for your submission to comply with House rules and the Committee's travel regulations. Failure to comply with this requirement may result in the denial of future requests to sponsor trips and/or subject the current traveler to disciplinary action or a requirement to repay the trip expenses.

**NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.**

1. Sponsor(s) (who paid for the trip): California ChangeLawyers (formerly known as the California Bar Foundation)
2. Travel Destination(s): Washington, DC - San Jose, CA - Washington, DC
3. Date of Departure: November 7, 2018 Date of Return: November 9, 2018
4. Name(s) of Traveler(s): Thomas A. Barthold  
(NOTE: You may list more than one traveler on a form only if all information is identical for each person listed.)
5. **Actual amount** of expenses paid on behalf of, or reimbursed to, each individual named in response to Question 4:

	Total Transportation Expenses	Total Lodging Expenses	Total Meal Expenses	Other Expenses (dollar amount per item and description)
Traveler	297.70	412.90	0	\$30 baggage fee
Accompanying Relative				

6. All expenses connected to the trip were for actual costs incurred and not a *per diem* or lump sum payment. (Signify statement is true by checking box): ☒

I certify that the information contained in this form is true, complete, and correct to the best of my knowledge.

Signature: 

Name: Christopher Punongbayan Title: Executive Director

Organization: California ChangeLawyers

I am an officer of the above-named organization (signify statement is true by checking box): ☒

Address: 180 Howard Street, Suite 1220  
San Francisco, CA 94105

Telephone number: 415-856-0780

Email Address: bwolff@changelawyers.org

*Committee staff may contact the above-named individual if additional information is required.*

If you have questions regarding your completion of this form, please contact the Committee on Ethics at (202) 225-7103.

U.S. House of Representatives  
Committee on Ethics

TRAVELER FORM


1. Name of Traveler: Thomas A. Barthold
2. Sponsor(s) (who will be paying for the trip): California ChangeLawyers (formerly known as the California Bar Foundation)
3. Travel destination(s): Washington, DC - San Jose, CA - Washington, DC
4. a. Date of departure November 7, 2018 Date of return: November 11, 2018  
b. Will you be extending the trip at your personal expense? ☒ Yes ☐ No  
If yes, dates at personal expense: November 9 - 11, 2018
5. a. Will you be accompanied by a relative at the sponsor's expense? ☐ Yes ☒ No  
b. If yes:  
(1) Name of accompanying relative: n/a  
(2) Relationship to traveler: ☐ Spouse ☐ Child ☐ Other (specify): \_\_\_\_\_  
(3) Accompanying relative is at least 18 years of age: ☐ Yes ☐ No
6. a. Did the trip sponsor answer "yes" to Question 9(d) on the Primary Trip Sponsor Form (i.e., travel is sponsored by an entity that employs a registered federal lobbyist or foreign agent and you are requesting lodging for two nights)? ☐ Yes ☒ No  
b. If yes, explain why the second night of lodging is warranted:  
n/a
7. Primary Trip Sponsor Form is attached, including agenda, invitee list, and any other attachments and contributing sponsor forms: ☒ Yes ☐ No  
NOTE: The agenda should show the traveler's individual schedule, including departure and arrival times and identify the specific events in which the traveler will be participating.
8. Explain why participation in the trip is connected to the traveler's individual official or representational duties. Staff should include their job title and how the activities on the itinerary relate to their duties.  
As Chief of Staff of the Joint Committee on Taxation I am uniquely qualified to discuss latest developments in key areas of tax legislation, as well as legislative outlook for tax legislation.
9. Is the traveler aware of any registered federal lobbyists or foreign agents involved in planning, organizing, requesting, and/or arranging the trip? ☐ Yes ☒ No
10. **FOR STAFF TRAVELERS:**  
**TO BE COMPLETED BY YOUR EMPLOYING MEMBER:**

ADVANCED AUTHORIZATION OF EMPLOYEE TRAVEL

I hereby authorize the individual named above, an employee of the U.S. House of Representatives who works under my direct supervision, to accept expenses for the trip described in this request. I have determined that the above-described travel is in connection with my employee's official duties and that acceptance of these expenses will not create the appearance that the employee is using public office for private gain.

Date: \_\_\_\_\_

OCT 03 2018

  
Signature of Employing Member

U.S. House of Representatives  
Committee on Ethics

**PRIMARY TRIP SPONSOR FORM**

This form should be completed by private entities offering to provide travel or reimbursement for travel to House Members, officers, or employees under House Rule 25, clause 5. A completed copy of the form (and any attachments) should be provided to each invited House Member, officer, or employee, who will then forward it to the Committee together with a Traveler Form at least 30 days before the start date of the trip. The trip sponsor should NOT submit the form directly to the Committee. The Committee Web site ([ethics.house.gov](http://ethics.house.gov)) provides detailed instructions for filling out the form.

**NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001. Failure to comply with the Committee's Travel Regulations may also lead to the denial of permission to sponsor future trips.**

1. Sponsor (who will be paying for the trip): California ChangeLawyers (formerly known as the California Bar Foundation)
2. I represent that the trip will not be financed (in whole or in part) by a registered federal lobbyist or foreign agent (signify that the statement is true by checking box): ☒
3. Check only one: I represent that:
  - a. the primary trip sponsor has not accepted from any other source funds intended directly or indirectly to finance any aspect of the trip ☒ or
  - b. the trip is arranged without regard to congressional participation and the primary trip sponsor has accepted funds only from entities that will receive a tangible benefit in exchange for those funds ☐ or
  - c. the primary trip sponsor has accepted funds from other source(s) intended directly or indirectly to finance all or part of this trip and has enclosed disclosure forms from each of those entities. ☐If "c" is checked, list the names of the additional sponsors: \_\_\_\_\_
4. Provide names and titles of ALL House Members and employees you are inviting. For each House invitee, provide an explanation of why the individual was invited (include additional pages if necessary):  
Thomas A. Barthold, Chief of Staff, Joint Committee on Taxation
5. Is travel being offered to an accompanying relative of the House invitee(s)? ☐ Yes ☒ No
6. Date of departure: 11/7/2018 Date of return: 11/9/2018
7. a. City of departure: Washington, DC  
b. Destination(s): San Jose, California  
c. City of return: Washington, DC
8. I represent that (check one of the following):
  - a. The sponsor of the trip is an institution of higher education within the meaning of section 101 of the Higher Education Act of 1965: ☐ or
  - b. The sponsor of the trip does not retain or employ a registered federal lobbyist or foreign agent: ☒ or
  - c. The sponsor employs or retains a registered federal lobbyist or foreign agent, but the trip is for attendance at a one-day event and lobbyist/foreign agent involvement in planning, organizing, requesting, or arranging the trip was *de minimis* under the Committee's travel regulations. ☐
9. Check one of the following:
  - a. I checked 8(a) or (b) above: ☒
  - b. I checked 8(c) above but am not offering any lodging: ☐
  - c. I checked 8(c) above and am offering lodging and meals for one night: ☐ or
  - d. I checked 8(c) above and am offering lodging and meals for two nights: ☐If "d" is checked, explain why the second night of lodging is warranted: \_\_\_\_\_



10. Attached is a detailed agenda of the activities the House invitees will be participating in during the travel (i.e., an hourly description of planned activities for trip invitees) (indicate agenda is attached by checking box): ☒

11. Check one:

- a. I represent that a registered federal lobbyist or foreign agent will not accompany House Members or employees on any segment of the trip (signify that the statement is true by checking box): ☒ or  
b. N/A -- trip sponsor is a U.S. institution of higher education. ☐

12. For each sponsor required to submit a sponsor form, describe the sponsor's interest in the subject matter of the trip and its role in organizing and/or conducting the trip:

The Sponsor, an IRC Section 501(c)(3) organization, is a sponsor of the 2018 Annual Meeting of the Taxation Section of the California Lawyers Association ("CLA") in San Jose, California and has worked closely with the CLA in organizing the conference.

13. Answer parts a and b. Answer part c if necessary.

- a. Mode of travel: Air ☒ Rail ☐ Bus ☐ Car ☐ Other ☐ (Specify: \_\_\_\_\_)  
b. Class of travel: Coach ☒ Business ☐ First ☐ Charter ☐ Other ☐ (Specify: \_\_\_\_\_)  
c. If travel will be first class or by chartered or private aircraft, explain why such travel is warranted:

14. I represent that the expenditures related to local area travel during the trip will be unrelated to personal or recreational activities of the invitee(s). (signify that the statement is true by checking box): ☒

15. I represent that either (check one of the following):

- a. The trip involves an event that is arranged or organized *without regard* to congressional participation and that meals provided to congressional participants are similar to those provided to or purchased by other event attendees: ☒ or

- b. The trip involves events that are arranged specifically *with regard* to congressional participation: ☐

If "b" is checked:

1) Detail the cost per day of meals (approximate cost may be provided): \_\_\_\_\_

2) Provide reason for selecting the location of the event or trip: \_\_\_\_\_

16. Name, nightly cost, and reasons for selecting each hotel or other lodging facility:

Hotel name: Dolce Hayes Mansion City: San Jose Cost per night: \$180.00

Reason(s) for selecting: Conference venue

Hotel name: \_\_\_\_\_ City: \_\_\_\_\_ Cost per night: \_\_\_\_\_

Reason(s) for selecting: \_\_\_\_\_

Hotel name: \_\_\_\_\_ City: \_\_\_\_\_ Cost per night: \_\_\_\_\_

Reason(s) for selecting: \_\_\_\_\_

17. I represent that all expenses connected to the trip will be for actual costs incurred and not a per diem or lump sum payment. (signify that the statement is true by checking box): ☒

18. **TOTAL EXPENSES FOR EACH PARTICIPANT:**

<input type="checkbox"/> actual amounts <input checked="" type="checkbox"/> good faith estimates	Total Transportation Expenses per Participant	Total Lodging Expenses per Participant	Total Meal Expenses per Participant
For each Member, Officer, or employee	\$800	\$400	\$100
For each accompanying relative			

	Other Expenses (dollar amount per item)	Identify Specific Nature of "Other" Expenses (e.g., taxi, parking, registration fee, etc.)
For each Member, Officer, or employee		
For each accompanying relative		

**NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.**

19. Check one:

- a. I certify that I am an officer of the organization listed below. ☐ *or*  
b. N/A – sponsor is an individual or a U.S. institution of higher education. ☐

20. I certify that I am not a registered federal lobbyist or foreign agent for any sponsor of this trip. ☐

21. I certify by my signature that the information contained in this form is true, complete, and correct to the best of my knowledge.

Signature: 

Name: Bianca Wolff

Title: Strategic Partnerships Director

Organization: California ChangeLawyers

Address: 180 Howard Street, San Francisco, CA 94105

Telephone number: (415) 856-0780 Ext. 104

Email address: bwolff@changelawyers.org

If there are any questions regarding this form please contact the Committee at the following address:

Committee on Ethics  
U.S. House of Representatives  
1015 Longworth House Office Building  
Washington, DC 20515  
(202) 225-7103 (phone)  
(202) 225-7392 (general fax)

Susan W. Brooks, Indiana  
*Chairwoman*  
Theodore E. Deutch, Florida  
*Ranking Member*

Kenny Marchant, Texas  
Leonard Lance, New Jersey  
Mimi Walters, California  
John Ratcliffe, Texas

Yvette D. Clarke, New York  
Jared Polis, Colorado  
Anthony Brown, Maryland  
Steve Cohen, Tennessee



ONE HUNDRED FIFTEENTH CONGRESS

## U.S. House of Representatives

### COMMITTEE ON ETHICS

Thomas A. Rust  
*Staff Director and Chief Counsel*

Donna Herbert  
*Director of Administration*

Megan Savage  
*Chief of Staff and Counsel to  
the Chairwoman*

Daniel J. Taylor  
*Counsel to the Ranking Member*

1015 Longworth House Office Building  
Washington, D.C. 20515-6328  
Telephone: (202) 225-7103  
Facsimile: (202) 225-7392

November, 2, 2018

Mr. Thomas Barthold  
Joint Committee on Taxation  
H2-502 Ford House Office Building  
Washington, DC 20515

Dear Mr. Barthold:

Pursuant to House Rule 25, clause 5(d)(2), the Committee on Ethics hereby approves your proposed trip to San Jose, California, scheduled for November 7 to 9, 2018, sponsored by California ChangeLawyers. We note that this trip includes one day at your personal expense. We also note that you will not be accepting return transportation from the sponsor.

You must complete an Employee Post-Travel Disclosure Form (which your employing Member must also sign) and file it, together with a Sponsor Post-Travel Disclosure Form completed by the trip sponsor, with the Clerk of the House within 15 days after your return from travel. As part of that filing, you are also required to attach a copy of this letter and both the Traveler and Primary Trip Sponsor Forms (including attachments) you previously submitted to the Committee in seeking pre-approval for this trip. If you are required to file an annual Financial Disclosure Statement, you must also report all travel expenses totaling more than \$390 from a single source on the "Travel" schedule of your annual Financial Disclosure Statement covering this calendar year. Finally, Travel Regulation § 404(d) also requires you to keep a copy of all request forms and supporting information provided to the Committee for three subsequent Congresses from the date of travel.

If you have any further questions, please contact the Committee's Office of Advice and Education at extension 5-7103.

Sincerely,

Susan W. Brooks  
Chairwoman

Theodore E. Deutch  
Ranking Member

SWB/TED:adw

**Mr. Barthold Travel Agenda for Trip to  
Annual Meeting of Taxation Section (11/7-11/10)**

11/7/2018

8:25 AM EST - travel from Washington DC Dulles Airport to San Francisco on United Flight.

11:30 AM PST - Arrive at SFO airport

11:30 AM - 1:30 PM PST - Pick up rental car (will rent at own expense) and then drive to Dolce Hayes Mansion, 200 Edenvale Ave, San Jose, CA 95136. Dolce Hayes Mansion is the location of the Annual Meeting of the California Lawyers Association Taxation Section.

1:30 - 3:30 PM PST - Check into hotel. Sign in for conference. Prepare for keynote address the following day.

3:45 - 4:45 PM PST - Attend Ethical Considerations from Exam to Tax Court session.

5:00 - 6:00 PM PST - Attend Best Practices—Diversity Considerations in Your Law Practice session.

6:30 - 9:00 PM PST - Attend Opening Night Reception

11/8/2018

8:30 to 9:45 AM PST - Attend "The Long War Continues: Considerations in Litigating the FBAR Penalty."

9:55 - 11:25 AM PST - Attend "Update on Federal Partnership Audit Rules."

11:35 AM - 1:00 PM PST - Provide Keynote address during Luncheon

1:10 PM - 2:10 PM PST - Attend "Helping Ira Plan His IRA."

2:20 PM - 3:20 PM PST - Attend Course "Practical Issues in Cross-Border M&A, After Tax Reform."

3:30 PM – 5:00 PM PST - Attend Course "Getting It Right: Dealing with Foreign Tax Issues."

Rest of evening have dinner and retire for evening.

11/9/2018

Check out of hotel. Mr. Barthold will spend the remainder of his trip with a long-time friend at his own expense.

11/10/18

1 PM PST - Mr. Barthold to fly out of SFO and return to Washington DC Dulles Airport.



# SCHEDULE AT A GLANCE

WEDNESDAY, NOVEMBER 7, 2018	THURSDAY, NOVEMBER 8, 2018	FRIDAY, NOVEMBER 9, 2018
3:00 - 5:45 p.m. <i>Registration</i>	7:00 a.m. - 4:45 p.m. <i>Registration</i>	7:00 a.m. - 4:45 p.m. <i>Registration</i>
3:45 - 4:45 p.m. <b>E&amp;G, TPL &amp; SALT Tracks:</b> <i>Ethical Considerations from Exam to Tax Court</i>	7:30 - 8:20 a.m. <i>Breakfast With Tax Directors - Industry representatives will discuss the tax issues keeping them awake at night</i>	7:30 - 8:30 a.m. <i>Breakfast</i>
5:00 - 6:00 p.m. <b>E&amp;G, TPL &amp; SALT Tracks:</b> <i>Best Practices—Diversity Considerations in Your Law Practice</i>	8:30 - 9:45 a.m. <b>E&amp;G Track:</b> <i>Oh No—I Forgot About the Income Tax</i> <b>TPL Track:</b> <i>The Long War Continues: Considerations in Litigating the FBAR Penalty</i> <b>SALT Track:</b> <i>Legislative Update—Congratulations Bill, You're A Law!</i>	8:30 - 9:45 a.m. <b>E&amp;G Track:</b> <i>Charitable Planning is not Trumped</i> <b>TPL Track:</b> <i>Solving Problems Through Effective Use of Stipulations</i> <b>SALT Track:</b> <i>Metaphysics and Market-Based Sourcing: Where Did You Receive the Benefit of My Service?</i>
6:30 - 10:30 p.m. <b>Opening Night Reception:</b> <i>Meet the Speakers and Government Attendees; participate in activities hosted by the Young Tax Lawyers</i>	9:55 - 11:25 a.m. <b>E&amp;G Track:</b> <i>Give Me Money: Tax Implications of Crowdfunding</i> <b>TPL Track:</b> <i>Update on Federal Partnership Audit Rules</i> <b>SALT Track:</b> <i>Judicial Review—Recent SALT Cases of Interest</i>	9:55 - 11:25 a.m. <b>E&amp;G Track:</b> <i>Income, Estate and Gift Tax Planning Strategies Worth Trumpeting After the 2017 Tax Cuts and Jobs Act</i> <b>TPL Track:</b> <i>IRS Employment Tax Update</i> <b>SALT Track:</b> <i>1031 Exchanges in California: The Final Frontier</i>
	11:35 a.m. - 1:00 p.m. <i>Lunch/Klein &amp; Garvey Awards/Federal Keynote</i>	11:35 a.m. - 1:00 p.m. <i>Lunch/Miller Award/State Keynote</i>
	1:10 - 2:10 p.m. <b>E&amp;G Track:</b> <i>Helping Ira Plan His IRA</i> <b>SALT Track:</b> <i>California Residency: Should I Stay or Should I Go?</i> <b>SALT Track:</b> <i>Implications of the Tax Cuts and Jobs Act on California. What do Taxpayers Need to Know Now? What Should California Lawmakers and Tax Administrators Do?</i>	1:10 - 2:10 p.m. <b>E&amp;G Track:</b> <i>Prop. 13, What Works and What Doesn't Work—Beyond the Basics</i> <b>SALT Track:</b> <i>State Responses (or Not) to the New Partnership Audit Rules</i> <b>SALT Track:</b> <i>The OTA Awakens...</i>
	2:20 - 3:20 p.m. <b>SALT Track:</b> <i>Navigating Property Tax Disputes</i> <b>TPL Track:</b> <i>Practical Issues in Cross-Border M&amp;A, After Tax Reform</i> <b>SALT Track:</b> <i>Settling Cases: The Buck Stops Here</i>	2:20 - 3:20 p.m. <b>E&amp;G Track:</b> <i>Inbound U.S. Tax Planning After Tax Reform</i> <b>TPL Track:</b> <i>Recent Developments in Partnership Taxation</i> <b>SALT Track:</b> <i>Hot Audit Issues</i>
	3:30 - 5:00 p.m. <b>E&amp;G Track:</b> <i>Getting It Right: Dealing with Foreign Tax Issues</i> <b>TPL Track:</b> <i>Tax Court Judges Panel</i> <b>SALT Track:</b> <i>Quilling Me Softly</i>	3:30 - 5:00 p.m. <b>E&amp;G Track:</b> <i>Valuation and Other Relevant Issues in Estate and Gift Tax Cases</i> <b>TPL Track:</b> <i>Impact of Tax Reform on Choice of Entity Issues</i> <b>SALT Track:</b> <i>Meeting of the Minds—Chief Counsel Roundtable</i>
	5:00 - 6:00 p.m. <i>Standing Committee Meetings</i>	5:00 - 7:00 p.m. <i>Closing Conference Gathering</i>
	6:00 - 7:00 p.m. <i>A Toast to Women in Tax</i>	
	7:00 - 9:00 p.m. <i>Dinner and Entertainment</i>	
	9:00 - 11:00 p.m. <i>Late Night Event: Casino Night</i>	



## COURSES BY COMMITTEE

Courses sponsored by multiple committees are listed under each committee section. The course number shown in brackets corresponds with the title. This number is used to track MCLE credit. The **State and Local Tax** courses are printed in blue.

### COMPENSATION & BENEFITS

- [22] IRS Employment Tax Update

### CORPORATE & PASS-THROUGH ENTITIES

- [7] Update on Federal Partnership Audit Rules  
[13] Practical Issues in Cross-Border M&A, After Tax Reform  
[25] **State Responses (or Not) to the New Partnership Audit Rules**  
[28] Recent Developments in Partnership Taxation  
[31] Impact of Tax Reform on Choice of Entity Issues

### CTPC (State & Local Tax)

- [2] **Best Practices—Diversity Considerations in Your Law Practice**  
[5] **Legislative Update—Congratulations Bill, You're A Law!**  
[8] **Judicial Review—Recent SALT Cases of Interest**  
[10] **California Residency: Should I Stay or Should I Go?**  
[11] **Implications of the Tax Cuts and Jobs Act on California. What do Taxpayers Need to Know Now? What Should California Lawmakers and Tax Administrators Do?**  
[12] **Navigating Property Tax Disputes**  
[14] **Settling Cases: The Buck Stops Here**  
[17] **Quilling Me Softly**  
[20] **Metaphysics and Market-Based Sourcing: Where Did You Receive the Benefit of My Service?**  
[23] **1031 Exchanges in California: The Final Frontier**  
[24] **Prop. 13, What Works and What Doesn't Work—Beyond the Basics**  
[25] **State Responses (or Not) to the New Partnership Audit Rules**  
[26] **The OTA Awakens...**  
[29] **Hot Audit Issues**  
[32] **Meeting of the Minds—Chief Counsel Roundtable**

### ESTATE & GIFT TAX

- [3] Oh No—I Forgot About the Income Tax  
[6] Give Me Money: Tax Considerations of Crowdfunding  
[9] Helping Ira Plan His IRA  
[15] Getting It Right: Dealing with Foreign Tax Issues  
[18] Charitable Planning is Not Trumped  
[21] Income, Estate and Gift Tax Planning Strategies Worth Trumpeting After the 2017 Tax Cuts and Jobs Act  
[24] **Prop. 13, What Works and What Doesn't Work—Beyond the Basics**  
[27] Inbound U.S. Tax Planning After Tax Reform  
[30] Valuation and Other Relevant Issues in Estate and Gift Tax Cases

### INCOME & OTHER TAXES

- [3] Oh No—I Forgot About the Income Tax  
[6] Give Me Money: Tax Considerations of Crowdfunding  
[9] Helping Ira Plan His IRA  
[15] Getting It Right: Dealing with Foreign Tax Issues  
[18] Charitable Planning is Not Trumped  
[21] Income, Estate and Gift Tax Planning Strategies Worth Trumpeting After the 2017 Tax Cuts and Jobs Act  
[23] **1031 Exchanges in California: The Final Frontier**  
[27] Inbound U.S. Tax Planning After Tax Reform

### INTERNATIONAL TAX

- [4] The Long War Continues: Considerations in Litigating the FBAR Penalty  
[13] Practical Issues in Cross-Border M&A, After Tax Reform  
[15] Getting It Right: Dealing with Foreign Tax Issues  
[27] Inbound U.S. Tax Planning After Tax Reform

### TAX POLICY, PRACTICE & LEGISLATION

- [4] The Long War Continues: Considerations in Litigating the FBAR Penalty  
[5] **Legislative Update—Congratulations Bill, You're A Law!**  
[16] Tax Court Judges Panel

### TAX-EXEMPT ORGANIZATIONS

- [9] Helping Ira Plan His IRA  
[18] Charitable Planning is Not Trumped

### TAX PROCEDURE & LITIGATION

- [1] Ethical Considerations from Exam to Tax Court  
[2] **Best Practices—Diversity Considerations in Your Law Practice**  
[4] The Long War Continues: Considerations in Litigating the FBAR Penalty  
[7] Update on Federal Partnership Audit Rules  
[8] **Judicial Review—Recent SALT Cases of Interest**  
[12] **Navigating Property Tax Disputes**  
[13] **Practical Issues in Cross-Border M&A, After Tax Reform**  
[14] **Settling Cases: The Buck Stops Here**  
[16] Tax Court Judges Panel  
[19] Solving Problems Through Effective Use of Stipulations  
[22] IRS Employment Tax Update  
[25] **State Responses (or Not) to the New Partnership Audit Rules**  
[28] Recent Developments in Partnership Taxation  
[31] Impact of Tax Reform on Choice of Entity Issues

### WOMEN IN TAX

- [2] **Best Practices—Diversity Considerations in Your Law Practice**

### YOUNG TAX LAWYERS

- [1] Ethical Considerations from Exam to Tax Court



# SPEAKERS

*The following list represents the speaker names available at press time, and is subject to change. The speaker's course number is noted in brackets. Speaker names for CTPC courses (including cross-over courses) are printed in blue.*

Wendy Abkin, Partner, Morgan Lewis & Bockius LLP, [Event #36]

Lage Andersen, Director, Carr McClellan P.C. [23]

Thomas C. Berg, Jr., Managing Director, Deloitte Advisory [30]

Jennifer M. Black, Attorney, Office of Associate Chief Counsel, IRS Chief Counsel [7]

Michael Boykin, Principal, Grant Thornton LLP [11]

Derick Brannan, Managing Director, Pricewaterhouse Coopers LLP [26]

Jozel Brunett, Chief Counsel, Franchise Tax Board [32]

Chris Campbell, Principal, Deloitte Tax LLP [10]

Caroline D. Ciraolo, Partner, Kostelanetz & Fink LLP [22]

Pedro E. Corona de la Fuente, Partner, Attorney, Procopio [27]

Diane Deatherage, Director, Legislative Services Bureau, Franchise Tax Board [5]

David N. de Ruig, Attorney, Fenwick & West LLP [27]

Rachel Devenow, Head of Tax - Ring.com [13]

Valerie Dickerson, Partner, Deloitte Tax LLP [2], [26]

Nikki Dobay, Senior Tax Counsel, Council On State Taxation [25]

Tad Egawa, Chief Counsel, CA Department of Tax and Fee Administration [32]

G. Michelle Ferreira, Managing Shareholder, Greenberg Traurig, LLP [2]

Randy Ferris, Executive Director, Ernst & Young LLP [17]

William Gardner, Assistant Chief Counsel, Settlement Bureau [14]

Sarah Garrett, Tax Counsel, Legal Department, CA State Board of Equalization [12]

Trista Gonzalez, Chief, Tax Policy Division, CA Department of Tax and Fee Administration [29]

William Gorrod, Of Counsel, Morrison & Forrester LLP [10]

Jeff Graybill, Tax Counsel IV, Litigation Bureau, CA Department of Tax and Fee Administration [8]

Colin Grinnell, Director, Senate Committee on Governance and Finance [5]

Jairaj Guleria, Partner, Deloitte Tax LLP [11]

Hon. James S. Halpern, Judge, United States Tax Court [30]

Greg Hartker, Partner, Morgan Lewis & Bockius LLP [13]

Bradley Heller, Tax Counsel IV, Tax and Fee Programs Bureau, CA Department of Tax and Fee Administration [17]

Cameron L. Hess, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP [28]

William Hilson, Jr., Deputy Chief Counsel, Settlement and Litigation Bureau, Franchise Tax Board [8]

Jim F. Hogan, Managing Director, Andersen Tax [21]

Chris Hoge, Managing Director, KPMG, LLP [25]

Robert Horwitz, Attorney, Hochman Salkin Rettig Toscher & Perez, P.C. [4]

Maria Huseinbhai, Tax Counsel, Multistate Tax Bureau, Franchise Tax Board [17]

Ciro Immordino, Tax Counsel IV, General Tax Bureau, Franchise Tax Board [23]

Philip L. Jelsma, Partner, Crosbie Gliner Schiffman Southard Swanson LLP [31]

Nicole Johnson, Associate, Morrison & Foerster LLP [8]

Wayne R. Johnson, Attorney, Wayne R. Johnson and Associates, PLC [15]

Roman Johnston, Assistant Chief Counsel, Business Entity Tax Bureau, Franchise Tax Board [25]

Carl Joseph, Principal, Ernst & Young LLP [20]

Jonathan Kalinski, Attorney, Hochman, Salkin, Retting, Toscher & Perez, P.C. [22]

Kristen Kane, Chief Counsel, Office of Tax Appeals [32]

George D. Karibjanian, Franklin Karibjanian & Law PLLC [9]

Kurt Kawafuchi, Law Offices of Kurt Kawafuchi [30]

Robin Klomparens, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP [21]

Bruce Langston, Assistant Chief Counsel, Technical Resources Bureau, Franchise Tax Board [11]

Hon. Albert G. Lauber, Judge, United States Tax Court [16], [19]

Carolyn M. Lee, Attorney, Morgan Lewis & Bockius LLP [1]

Ron Lee, IPTe Technical Audit Policy Advisor, Audit Division, Franchise Tax Board [29]

Hon. Diana L. Leyden, Judge, United States Tax Court [16], [Event #36]

Ligia Machado, Partner, Pricewaterhouse Coopers LLP [20]

Fred O. Marcus, Principal, Horwood Marcus & Berk Chartered [17]



California Lawyers Association Taxation Section  
2018 Annual Meeting of the California Tax Bar and California Tax Policy Conference

Brad Marsh, Shareholder, Greenberg Traurig LLP [12]  
Hon. L. Paige Marvel, Judge, United States Tax Court [1], [16], [Event #36]  
Chris Matarese, Partner, Ajalat, Polley, Ayooob & Matarese [12]  
Steven R. Mather, Partner, Mather Turanchik [7]  
Lindsay McAfee, Senior Manager, KPMG LLP [17]  
Kathryn A. Meyer, Area Counsel, SB/SE Division, Office of Chief Counsel, Internal Revenue Service [19]  
Matt Mock, Partner, Morgan Lewis & Bockius LLP [8]  
Charles J. Moll, Partner, McDermott Will & Emery LLP [32]  
Richard Moon, Tax Counsel IV, Legal Department, California State Board of Equalization [24]  
Letitia D. Moore, Attorney, Holland & Knight [2]  
Mark Nachbar, Principal, Ryan, LLC [11]  
Douglas Nakajima, International Tax Co-Leader, Marcum LLP [13]  
Henry Nanjo, Chief Counsel, California State Board of Equalization [32]  
Annette Nellen, Director, MST Program, San Jose State University [5], [6]  
Layton L. Pace, Layton L. Pace, Attorney at Law [28]  
John C. Paek, Partner, Baker & McKenzie LLP [20]  
Michelle Pielsticker, Chief, Legislation Bureau, CA Department of Tax and Fee Administration [5]  
Michael Pitman, U.S. Department of Justice, Assistant U.S. Attorney, Tax Division [4]  
David Pope, Partner, Baker & McKenzie LLP [10]  
Alfredo Ramirez, NBA Technical Audit Policy Advisor, Audit Division, Franchise Tax Board [29]  
Andrea Ross, Vice President/Director, Bernstein Private Wealth Management [18]  
Damon Rowe, Special Agent in Charge, IRS Criminal Investigation Division [22]  
Chris Schutz, Tax Counsel IV, Settlement and Taxpayer Services Bureau, CA Department of Tax and Fee Administration [14]  
Nadia Serikova, Partner, Ernst & Young LLP [27]  
Shail Shah, Partner, Reed Smith LLP [14]  
Stuart A. Simon, Attorney, Buchalter [3]

Amanda Smith, Tax Counsel, Multistate Tax Bureau, Franchise Tax Board [20]  
Alyssa Snyder, Attorney, Farella Braun & Martel LLP [6]  
Kimberly Stanley, Professor of Law, Golden Gate University School of Law [Event #36]  
Noreene C. Stehlik, U.S. Department of Justice, Tax Division [22]  
Nick Tarlson, CPA, Tarlson & Associates [6]  
Brian Toman, Tax Specialist Leader, Deloitte Tax LLP [29]  
Troy Van Dongen, Partner, McDermott Will & Emery LLP [24]  
Belan Wagner, Partner, Wagner Kirkman Blaine Klomparsens & Youmans LLP [23]  
Allen B. Walburn, Partner, Higgs, Fletcher & Mack LLP [28]  
Steven L. Walker, Law Offices of Steven L. Walker [19]  
Shirley Wei, Senior Manager, Deloitte Tax LLP [14]  
Lou Weller, Weller Partners LLP [31]  
Betty J. Williams, Managing Shareholder, Law Office of Williams & Associates [1]  
Douglas L. Youmans, Partner, Wagner Kirkman Blaine Klomparsens & Youmans LLP [31]  
Zhanna Ziering, Member, Caplin & Drysdale [4]  
Jackie Zumaeta, Assistant Chief Counsel, Office of Tax Appeals [26]



# 2018 CONFERENCE SCHEDULE

Courses and speakers are subject to change. Plan ahead by pre-registering for the course of your choice using the Course Selector. CTPC courses are shown in blue.

## WEDNESDAY, NOVEMBER 7

**Wednesday, November 7 | 3:00-5:45 pm**

Conference Registration Hours

**Wednesday, November 7 | 3:45-4:45 pm**

1.0 Hour Legal Ethics & Legal Specialization

Course #1

*Tax Procedure & Litigation*

### Ethical Considerations from Exam to Tax Court

This panel will use real-world hypotheticals to review issues that arise when representing clients in tax matters, and best practices for lawyers. The panel discussion will address numerous ethical considerations including conflicts of interest; prospective, former and current clients; lawyers as witnesses; the dishonest client; how to withdraw as counsel; obligations to the client and to the court; privilege and confidentiality; and limited scope representation.

#### Speaker(s):

**Hon. L. Paige Marvel**, Judge, United States Tax Court,  
**Carolyn M. Lee**, Attorney, Morgan Lewis & Bockius LLP

**Betty J. Williams**, Managing Shareholder, Law Office of Williams & Associates

**Wednesday, November 7 | 5:00-6:00 pm**

1.0 Hour Elimination of Bias & Legal Specialization

Course #2

*CTPC (State and Local Tax), Tax Procedure & Litigation, Women in Tax*

### Best Practices—Diversity Considerations in Your Law Practice

Heightened scrutiny on workplace behavior, hiring (and firing) practices, and employee retention has many practitioners walking on eggshells around employees and co-workers, uncertain of how to handle grievances and in doubt about how to ensure a safe workplace. Panelists will discuss diversity recruiting, equal pay and ensuring a safe, stereotype-free and prejudice-free working environment.

#### Speaker(s):

**Valerie Dickerson**, Partner, Deloitte Tax LLP

**Letitia D. Moore**, Attorney, Holland & Knight

**G. Michelle Ferrelra**, Managing Shareholder, Greenberg Traurig, LLP

**Wednesday, November 7 | 6:30-10:30 pm**

Conference Opening Night Reception #33

Connect with the conference speakers and government attendees at the **2018 Annual Meeting of the California Tax Bar and California Tax Policy Conference Opening Reception**. Enjoy hearty appetizers and wine hosted in part by **Apheta** and participate in reception activities hosted in part by **USF School of Law, LLM in Taxation**. This event is complimentary; however, your RSVP is required. Sign up on the Conference Registration Form.



## THURSDAY, NOVEMBER 8

**Thursday, November 8 | 7:00 am-4:45 pm**

Conference Registration

**Thursday, November 8 | 7:30-8:20 am**

**Breakfast With Tax Directors**—Industry representatives will discuss tax issues keeping them awake at night. #34

Continental Breakfast is complimentary; however, your RSVP is required. Select item [#34] in Section B of the Conference Registration Form

**Thursday, November 8 | 8:30-9:45 am**

1.25 Hours MCLE & Legal Specialization

Course #3

*Income & Other Taxes, Estate & Gift Tax*

### Oh No—I Forgot About the Income Tax

Estate planners understand how to deal with estate and gift tax issues but not always with the income tax consequences of the plan. So many estate plans were completed without the lawyer and/or CPA, spotting and dealing with applicable income tax issues. The speaker will discuss income tax issues regularly confronting estate planners, important elections, timing and how to avoid problems caused by ignoring the income tax implications of the strategies the planners recommend. Finally, potential available relief will also be touched upon.

#### Speaker:

**Stuart A. Simon**, Attorney, Buchalter



**Course #4**

*Tax Policy, Practice & Legislation; Tax Procedure & Litigation; International Tax*

**The Long War Continues: Considerations in Litigating the FBAR Penalty**

The IRS' campaign against taxpayers with undisclosed offshore accounts and assets is entering its second decade. One of the principal weapons to enforce compliance is the civil FBAR penalty, which the IRS has been using with increasing frequency. This has resulted in a rising number of civil FBAR cases. Until recently, the primary issue has been whether the taxpayer acted willfully. However, since *U.S. v. Colliot*, whether the IRS can assess more than \$100,000 for a willful violation has become a defense to an FBAR willful penalty. This panel will discuss strategic considerations and available defenses for taxpayers challenging an FBAR willful penalty.

**Speaker(s):**

**Robert Horwitz**, Attorney, Hochman, Salkin, Rettig, Toscher & Perez, P.C.

**Michael Pitman**, Assistant U.S. Attorney, U.S. Department of Justice, Tax Division

**Zhanna Zlering**, Member, Caplin & Drysdale

**Course #5**

*CTPC (State & Local Tax); Tax Policy, Practice & Legislation*

**Legislative Update—Congratulations Bill, You're A Law!**

Sure, the federal practitioners got the glitzy tax reform, but the California Legislature gave us lots to talk about in the past year. Join our legislative gurus for an update on recently enacted legislation, bills that failed to pass, and legislative efforts on the horizon, including tax reform conformity considerations.

**Speaker(s):**

**Diane Deatherage**, Director, Legislative Services Bureau, Franchise Tax Board

**Colin Grinnell**, Director, Senate Committee on Governance and Finance

**Michelle Pielsticker**, Chief, Legislation Bureau, CA Department of Tax and Fee Administration

**Annette Nellen**, Director, MST Program, San Jose State University

**Thursday, November 8 | 9:55-11:25 am**

**1.5 Hours MCLE & Legal Specialization**

**Course #6**

*Estate & Gift Tax, Income & Other Taxes*

**Give Me Money: Tax Considerations of Crowdfunding**

This panel will provide a primer on the tax fundamentals of crowdfunding, including income, gift, sales and use tax considerations. We will review the current state of the law and utilize case studies to demonstrate the complexity and sometimes significant administrative burden that the tax rules, or lack thereof, create in properly characterizing funds raised through crowdfunding.

**Speaker(s):**

**Alyssa Snyder**, Attorney, Farella Braun & Martel LLP

**Nick Tarlson**, CPA, Tarlson & Associates

**Annette Nellen**, Director, MST Program, San Jose State University

**Course #7**

*Corporate & Pass-Through Entities; Tax Procedure & Litigation*

**Update on Federal Partnership Audit Rules**

The centralized partnership audit regime is now in effect. This panel will discuss recently enacted tax technical corrections and recent IRS regulations and proposed regulations, with a focus on how partnerships can prepare themselves to effectively manage an audit under these procedures. Learn from the experts: Jennifer Black, from the IRS Office of Chief Counsel, is one of the principal authors of the regulations under the centralized partnership audit regime in effect after December 31, 2017; Steve Mather is the author of the BNA Tax Management Portfolio, Audit Procedures for Pass-Through Entities. Q&A welcome.

**Speaker(s):**

**Steven R. Mather**, Partner, Mather Turanchik

**Jennifer M. Black**, Attorney, Office of Associate Chief Counsel (Procedure & Administration), Internal Revenue Service



California Lawyers Association Taxation Section  
2018 Annual Meeting of the California Tax Bar and California Tax Policy Conference

Course #8

CTPC (State & Local Tax), Tax Procedure & Litigation

**Judicial Review—Recent SALT Cases of Interest**

The U.S. Supreme Court's decision in *Wayfair* is one of many important cases decided during the year involving income, sales/use, property, and other state and local taxes. Join our panel of experts as they review the most important recently decided and pending SALT cases, and provide their thoughts on how these cases will influence state tax policy in the future.

**Speaker(s):**

**Jeff Graybill**, Tax Counsel IV, Litigation Bureau, CA Department of Tax and Fee Administration

**William Hilson, Jr.**, Deputy Chief Counsel, Settlement and Litigation Bureau, Franchise Tax Board

**Nicole Johnson**, Associate, Morrison & Forrester LLP

**Matt Mock**, Partner, Morgan, Lewis & Bockius LLP

**Thursday, November 8 | 11:35 am-1:00 pm**

Luncheon and Federal Keynote #35 | \$49 per person

Conference Luncheon and Federal Keynote Address with Presentation of the V. Judson Klein Award and Joanne M. Garvey Award

This luncheon showcases the presentation of the prestigious *V. Judson Klein Award* to **Betty J. Williams**, Managing Shareholder of the Law Office of Williams & Associates, Sacramento, California; and the distinguished *Joanne M. Garvey Award* to **Paul Zamolo**, Deputy Area Counsel Office of Chief Counsel IRS, San Francisco, California. The luncheon program will feature a keynote address by **Thomas A. Barthold**, Chief of Staff of the Joint Committee on Taxation, Washington, D.C. Purchase tickets in advance on the Conference Registration Form. Onsite ticket sales are limited.



Betty J. Williams



Paul Zamolo



Thomas A. Barthold

**Thursday, November 8 | 1:10-2:10 pm**

1 Hour MCLE & Legal Specialization

Course #9

Estate & Gift Tax, Income & Other Taxes, Tax-Exempt Organizations

**Helping Ira Plan His IRA**

Testamentary Planning with Individual Retirement Accounts RMD? RBD? DOD? Custodian? Conduit? Roth? Single-life? When you see these terms, does your blood pressure immediately rise from fear? Do you just want to "roll over" and pass out from the complexities? Is your first response, "Call the accountant!"? Well, worry no more. This presentation will guide you through testamentary IRA planning, from understanding payouts under the required minimum distribution rules to advanced estate and asset protection planning with the use of charities, conduit trusts and accumulation trusts.

**Speaker(s):**

**George D. Karibjanian**, Franklin Karibjanian & Law PLLC

Course #10

CTPC (State & Local Tax)

**California Residency: Should I Stay or Should I Go?**

For those who have considered the age-old question pondered by none other than The Clash and Hamlet—*To leave or not to leave, that is the question*—and answered it in the affirmative, this panel is for you. Our residency experts will discuss the rules that govern changes in residency and domicile, and how they apply in practice. And for those of you out-of-staters like LL Cool J thinking about going back to Cali... you may be singing "no, I don't think so" by the end of the session.

**Speaker(s):**

**Chris Campbell**, Principal, Deloitte Tax LLP

**William Gorrod**, Of Counsel, Morrison & Forrester LLP

**David Pope**, Partner, Baker McKenzie LLP



Course #11

CTPC (State and Local Tax)

**Implications of the Tax Cuts and Jobs Act on California. What Do Taxpayers Need to Know Now? What Should California Lawmakers and Tax Administrators Do?**

The "Tax Cuts and Jobs Act" is in full effect. With a tax code that is heavily linked to federal law, federal tax reform is having a substantial impact on California (and other states). During this session, our panelists will discuss the immediate impacts of federal tax reform on California tax law, including the impact on taxpayers, and the impact on the FTB. The panelists will also discuss policy and practical considerations related to conformity.

**Speaker(s):**

**Bruce Langston**, Assistant Chief Counsel, Technical Resources Bureau, Franchise Tax Board

**Michael Boykin**, Principal, Grant Thornton LLP

**Mark Nachbar**, Principal, Ryan, LLC

**Jalraj Guleria**, Partner, Deloitte Tax LLP

**Thursday, November 8 | 2:20-3:20 pm**

1 Hour MCLE & Legal Specialization

Course #12

CTPC (State & Local Tax), Tax Procedure & Litigation

**Navigating Property Tax Disputes**

The A to Zs of handling a property tax dispute, from a disagreement with the county assessors' office through filing a refund action in superior court, and the major issues you may encounter in between.

**Speaker(s):**

**Sarah Garrett**, Tax Counsel, Legal Department, California State Board of Equalization

**Brad Marsh**, Shareholder, Greenberg Traurig LLP

**Chris Matarese**, Partner, Ajalat, Polley, Ayooob & Matarese

Course #13

International Tax; Corporate & Pass-Through Entities, Tax Procedure & Litigation

**Practical Issues in Cross-Border M&A, After Tax Reform**

The Tax Cuts and Jobs Act contains numerous complex changes that will affect cross-border mergers and acquisitions. This panel will provide an overview of significant impacts of the new rules on cross-border M&A.

**Speaker(s):**

**Greg Hartker**, Partner, Morgan, Lewis & Bockius LLP

**Rachel Devenow**, Head of Tax - Ring.com

**Douglas Nakajima**, International Tax Co-Leader, Marcum LLP

Course #14

CTPC (State & Local Tax), Tax Procedure & Litigation

**Settling Cases: The Buck Stops Here**

Our panel will discuss an overview of the FTB and CDTEA settlement programs and procedures, including tips to effectively guide taxpayers through the settlement process. Relatedly, our panel will discuss closing agreements and other alternatives to settlement, and when these alternatives should be considered.

**Speaker(s):**

**William Gardner**, Assistant Chief Counsel, Settlement Bureau, Franchise Tax Board

**Chris Schutz**, Tax Counsel IV, Settlement and Taxpayer Services Bureau, CA Department of Tax and Fee Administration

**Shail Shah**, Partner, Reed Smith LLP

**Shirley Wei**, Senior Manager, Deloitte Tax LLP

**Thursday, November 8 | 3:30-5:00 pm**

1.5 Hours MCLE & Legal Specialization

Course #15

International Tax, Estate & Gift Tax, Income & Other Taxes

**Getting It Right: Dealing with Foreign Tax Issues**

For more than 10 years, foreign tax reporting and compliance has been at the forefront of tax compliance issues. This program will review and discuss (1) new developments in the field of international taxation, including changes introduced by the Tax Cuts and Jobs Act of 2017; (2) the treatment of gifts and bequests received from by US citizens and residents from foreign persons, (3) reporting and managing interests in foreign entities and trusts—including elections available for managing tax rates; and (4) some important estate planning issues we should all be aware of.

**Speaker:**

**Wayne R. Johnson**, Attorney, Wayne R. Johnson and Associates, PLC

Course #16

Tax Procedure & Litigation; Tax Policy, Practice & Legislation

**Tax Court Judges Panel**

This distinguished group of judges will discuss the U.S. Tax Court and challenges presented by nationwide jurisdiction under the *Go/sen* rule, which requires the Tax Court to follow judicial precedent established by the particular U.S. Circuit Court of Appeals to which a Tax Court case would be appealed if an appeal were to be filed.

**Speaker(s):**

**Hon. L. Paige Marvel**, Judge, United States Tax Court

**Hon. Diana L. Leyden**, Judge, United States Tax Court

**Hon. Albert G. Lauber**, Judge, United States Tax Court



Course #17

CTPC (State & Local Tax)

**Quilling Me Softly**

After waiting patiently for over 25 years, South Dakota finally bested her Northern sister in the battle for naming rights to the most important nexus case! Our panel will discuss the *Wayfair* decision in depth, including its implications for economic nexus standards outside sales and use taxes (e.g., income taxes and gross receipts taxes).

**Speaker(s):**

**Bradley Heller**, Tax Counsel IV, Tax and Fee Programs Bureau, CA Department of Tax and Fee Administration

**Maria Huseinbhal**, Tax Counsel, Multistate Tax Bureau, Franchise Tax Board

**Randy Ferris**, Executive Director, Ernst & Young LLP

**Fred O. Marcus**, Principal, Horwood Marcus & Berk Chartered

**Lindsay McAfee**, Senior Manager, KPMG LLP

**Thursday, November 8 | 5:00-6:00 pm**

**Tax Section Committee Meetings #42-52**

Are you interested in learning more about the Tax Section and its Subcommittees? Would you like to become more involved with the Tax Section? Please join us at a meeting of all of the Tax Section's Subcommittees, where attendees will meet with Subcommittee Chairs and Members and can learn more about the work of the Tax Section. Light refreshments will be provided. Tables will be reserved under each Committee's name. If you are planning to attend a Committee meeting, please select the appropriate box in Section C. of the Conference Registration Form.

**Thursday, November 8 | 6:00-7:00 pm**

**A Toast to Women in Tax #36**

**Change and Inspiration—The Results of Helping Others Achieve Their Highest Potential**

Helping yourself by helping others: Finding personal inspiration and career development through volunteerism, activism and advocacy. A foundation of the legal profession is the philosophy to give back to others, whether through providing pro bono services to low income taxpayers, serving in volunteer roles with bar associations or advocating for change in governmental rules and regulations. The speakers will candidly discuss the ways that legal benevolence has ultimately enriched their lives and practices and will explore ways in which you too may make the most of your legal degree to help and inspire others. All conference attendees are welcome to attend the Toast!

There will be valuable time to network and get involved with the Women in Tax Standing Committee of the State Bar of California Taxation Section and to meet women attorneys and tax practitioners who have achieved professional excellence in their field of practice.

**Speaker(s):**

**Hon. L. Paige Marvel**, Judge, United States Tax Court, Washington, D.C.

**Hon. Diana L. Leyden**, Judge, United States Tax Court, Washington, D.C.

**Kimberly Stanley**, Professor of Law, Golden Gate University School of Law

**Wendy Abidin (moderator)**, Partner, Morgan Lewis & Bockius LLP

Co-Sponsored by Morgan, Lewis & Bockius LLP and Greenberg Traurig, LLP.

**Morgan Lewis**  
**GT GreenbergTraurig**

**Thursday, November 8 | 7:00-9:00 pm**

**Annual Conference Dinner #37 | \$95 per person**

Annual Conference Dinner & Entertainment by  
Renowned Comedian Dan St. Paul

Purchase tickets in advance. Onsite tickets sales are limited.



**Thursday, November 8 | 9:00-11:00 pm**

**Thursday Late Night Event—Casino Night #38 | Complimentary**

Join us for an after-hours event with entertaining activities. Hosted in part by **Wagner Kirkman Blaine Klomprens & Youmans LLP**. This event is complimentary; however, your RSVP is required. Sign up on the Conference Registration Form.



**FRIDAY, NOVEMBER 9**

**Friday, November 9 | 7:00 am-4:45 pm**

**Conference Registration & MCLE Sign-in**

**Friday, November 9 | 7:30-8:30 am**

**Continental Breakfast #39 | Complimentary**

Continental Breakfast is complimentary; however, your RSVP for the breakfast is required. Select item #39 in Section B. of the Conference Registration Form.

**Friday, November 9 | 8:30-9:45 am**

**1.25 Hours MCLE & Legal Specialization**

**Course #18**

*Estate & Gift Tax, Income & Other Taxes,  
Tax-Exempt Organizations*

**Charitable Planning is Not Trumped**

The sale of a business can provide an opportunity for a seller to achieve his or her charitable goals without threatening the seller's financial objectives. However, donating closely-held business interests to charity requires very careful planning. In this presentation, the speaker will discuss the key tax and legal considerations when contributing private business interests to different charitable vehicles and how to weigh and analyze the tradeoffs between philanthropic strategies.

**Speaker:**

**Andrea Ross**, Vice President/Director, Bernstein Private Wealth Management

**Course #19**

*Tax Procedure & Litigation*

**Solving Problems Through Effective Use of Stipulations**

This panel will address how to solve problems through the effective use of stipulations in U.S. Tax Court. Tax Court Rule 91 requires the parties to stipulate all matters not privileged which are relevant to the pending case. The panel will address best practices in preparing a stipulation of facts and a stipulation of settled issues. You will hear from a U.S. Tax Court judge, an experienced IRS attorney and a private practitioner on issues including litigation strategies, raising stipulation issues in pre-trial conferences, dealing with evidentiary issues, and practical considerations in drafting and filing stipulations with the Tax Court.

**Speaker(s):**

**Hon. Albert G. Lauber**, Judge, U.S. Tax Court

**Steven L. Walker**, Law Offices of Steven L. Walker

**Kathryn A. Meyer**, Area Counsel (SB/SE Division), Office of Chief Counsel, Internal Revenue Service

**Course #20**

*CTPC (State & Local Tax)*

**Metaphysics and Market-Based Sourcing: Where Did You Receive the Benefit of My Service?**

This panel will identify and discuss practical questions that arise under the new market-based sourcing regulations. It will also contemplate further modifications that may be required to further fine tune the law in this field to provide clarity and reduce uncertainty for taxpayers and those persons administering the law.

**Speaker(s):**

**Carl Joseph**, Principal, Ernst & Young LLP

**John C. Paek**, Partner, Baker & McKenzie LLP

**Amanda Smith**, Tax Counsel, Multistate Bureau, Franchise Tax Board

**Ligia Machado**, Partner, Pricewaterhouse Coopers LLP



**Friday, November 9 | 9:55-11:25 am**

**1.5 Hours MCLE & Legal Specialization**

**Course #21**

*Estate & Gift Tax, Income & Other Taxes*

**Income, Estate and Gift Tax Planning Strategies Worth Trumpeting After the 2017 Tax Cuts and Jobs Act**

The panel will discuss planning opportunities under the New Act, hot audit issues and what is new in Washington, D.C. They will include what IRS/Treasury may do about the claw back, reverse claw back and other relevant issues related to an increasing, or possibly decreasing, unified credit. Recommendations for planning techniques in light of the 2017 Act-both from an estate tax perspective but also from an income tax perspective.

**Speaker(s):**

**Robin Klomparens**, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP

**Jim F. Hogan**, Managing Director, Andersen Tax

**Course #22**

*Tax Procedure and Litigation, Compensation & Benefits*

**IRS Employment Tax Update**

This panel will provide a federal employment tax update. The panel will discuss new administrative, regulatory, legislative developments and case law relevant to employment tax withholding and reporting. The panelists will also discuss what issues can cause an employee tax audit to occur, defenses of the audit and resolutions to the audits when there is a liability.

**Speaker(s):**

**Caroline Ciruolo**, Partner, Kostelanetz & Fink, LLP

**Damon Rowe**, IRS Criminal Investigation Division, Special Agent in Charge

**Noreene C. Stehlik**, U.S. Department of Justice, Tax Division

**Jonathan Kalinski**, Attorney, Hochman, Salkin, Rettig, Toscher & Perez, P.C.

**Course #23**

*CTPC (State & Local Tax), Income & Other Taxes*

**1031 Exchanges in California: The Final Frontier**

The panel will discuss recent like-kind exchange decisions, the FTB's view of drop & swap, swap & drop, partnership installment note (PIN) transactions, the recent *Bartell* decision, and other structures and hot issues. The panel will also discuss issues with sourcing when an exchange crosses state lines, state reporting requirement changes, and federal changes to the like-kind exchange rules and the impact these changes will have for California.

**Speaker(s):**

**Lage Andersen**, Director, Carr McClellan P.C.

**Ciro Immordino**, Tax Counsel IV, General Tax Bureau, Franchise Tax Board

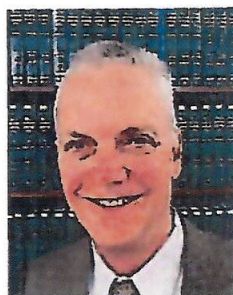
**Belan Wagner**, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP

**Friday, November 9 | 11:35 am-1:00 pm**

**Luncheon and State Keynote #40 | \$49 per person**

**Conference Luncheon and State Keynote Address with Presentation of the Benjamin F. Miller Award**

Join us to honor the 2018 Benjamin F. Miller Award recipient **Fred Campbell-Craven**, Deputy Chief Counsel, Multistate and Business Entity Tax Bureau, Franchise Tax Board. The luncheon keynote address will be given by **Gayle Miller**, Deputy Controller, Director of Policy, State Controller's Office. Purchase tickets in advance on the Conference Registration Form. Onsite ticket sales are limited.



Fred Campbell-Craven



Gayle Miller



**Friday, November 9 | 1:10-2:10 pm**

**1 Hour MCLE & Legal Specialization**

**Course #24**

*CTPC (State & Local Tax), Income & Other Taxes*

**Prop. 13, What Works and What Doesn't Work—Beyond the Basics**

After a brief overview of the basic rules, the panel will discuss key issues in the property tax arena. Legal entity issues such as identifying the transferor and step transactions will be explored. Focus will also include common mistakes and how to avoid them when dealing with trusts and other more complex transactions.

**Speaker(s):**

**Richard Moon**, Tax Counsel IV, Legal Department,  
California State Board of Equalization

**Troy Van Dongen**, Partner, McDermott Will & Emery LLP

**Course #25**

*CTPC (State & Local Tax), Corporate & Pass-Through Entities, Tax Procedure & Litigation*

**State Responses (or Not) to the New Partnership Audit Rules**

TEFRA and tax matters partners are a thing of the past, aren't they? Partnership tax lawyers are focusing on "partnership representatives" and "push out" elections under the federal partnership audit rules that came into effect this year. How are states responding to this new federal regime? Are states adopting the new regime, continuing to use the old TEFRA audit rules, or developing entirely different approaches? This panel will discuss what states are doing in light of these federal changes, the complicated issues that may arise when federal and state rules differ, and considerations for advising partnerships and partners under the new rules.

**Speaker(s):**

**Roman Johnston**, Assistant Chief Counsel, Business Entity Tax Bureau, Franchise Tax Board

**Chris Hoge**, Managing Director, KPMG, LLP

**Nikki Dobay**, Senior Tax Counsel, Council On State Taxation

**Course #26**

*CTPC (State & Local Tax)*

**The OTA Awakens...**

From a single employee operation last November to a fully functional agency with over one hundred posted decisions under its belt, the Office of Tax Appeals (OTA) has come a long way in its first year of operation. Join the panel for a review of the evolution of the OTA over the course of its first year, an update on the current state of the OTA, and a look at the OTA's plans for the future.

**Speaker(s):**

**Jackie Zumaeta**, Assistant Chief Counsel, Office of Tax Appeals

**Valerie Dickerson**, Partner, Deloitte Tax LLP

**Derick Brannan**, Managing Director,  
PricewaterhouseCoopers LLP

**Friday, November 9 | 2:20-3:20 pm**

**1 Hour MCLE & Legal Specialization**

**Course #27**

*International Tax, Income & Other Taxes, Estate & Gift Tax*

**Inbound U.S. Tax Planning After Tax Reform**

This panel will focus on the effects of the Tax Cuts and Jobs Act on structuring by foreign investors investing in the United States. The topics addressed are expected to include provisions targeting deductible payments made to related foreign affiliates, limitations on deductibility of net interest expense, and the effect of new regimes on acquisition and disposition planning, and group restructuring, as well as U.S. treaty obligations.

**Speaker(s):**

**Pedro E. Corona de la Fuente**, Partner, Procopio

**David de Ruig**, Attorney, Fenwick & West LLP

**Nadia Serikova**, Partner, Ernst & Young LLP

**Course #28**

*Corporate & Pass-Through Entities;  
Tax Procedure & Litigation*

**Recent Developments in Partnership Taxation**

This panel will discuss the impact of the Tax Cuts and Jobs Act and other recent tax law changes on partnership taxation and related matters (including, but not limited to, the 20% Section 199A deduction).

**Speaker(s):**

**Layton L. Pace**, Layton L. Pace, Attorney at Law

**Cameron L. Hess**, Partner, Wagner Kirkman Blaine  
Klomprens & Youmans LLP

**Allen B. Walburn**, Partner, Higgs, Fletcher & Mack LLP



**Course #29**

*CTPC (State & Local Tax)*

**Hot Audit Issues**

Join our panelists, including speakers from the California Department of Tax and Fee Administration and Franchise Tax Board, as they discuss issues that they are seeing in examinations, including issues that auditors have been advised to look out for. What fact patterns and transactions are the CDTFA and FTB concerned about? What insights and practical advice can the CDTFA and FTB provide to taxpayers faced with these issues, and to practitioners who are helping taxpayers navigate the examinations?

**Speaker(s):**

**Trista Gonzalez**, Chief, Tax Policy Division, California Department of Tax and Fee Administration

**Alfredo Ramirez**, NBA Technical Audit Policy Advisor, Audit Division, Franchise Tax Board

**Ron Lee**, IPTE Technical Audit Policy Advisor, Audit Division, Franchise Tax Board

**Brian Toman**, Tax Specialist Leader, Deloitte Tax LLP

**Friday, November 9 | 3:30-5:00 pm**

1.5 Hours MCLE & Legal Specialization

**Course #30**

*Estate & Gift Tax*

**Valuation and Other Relevant Issues in Estate and Gift Tax Cases**

A tax court judge, a private practitioner, and an appraiser will discuss each of their views and perspectives on relevant tax court case valuation issues. The panel will also cover other recent relevant litigation topics and what everyone should learn from recent case decisions. Other pertinent pointers when appearing in Tax Court will also be addressed.

**Speaker(s):**

**Hon. James S. Halpern**, Judge, United States Tax Court,

**Kurt Kawafuchi**, Law Offices of Kurt Kawafuchi

**Thomas C. Berg, Jr.**, Managing Director, Deloitte Advisory

**Course #31**

*Corporate & Pass-Through Entities; Tax Procedure & Litigation*

**Impact of Tax Reform on Choice of Entity Issues**

This panel will address the income tax considerations of conducting business as a C corporation instead of an S corporation or other pass-through entity, particularly in light of changes made by the Tax Cuts and Jobs Act. In addition to changes in federal income tax rates, the 20% deduction under Section 199A and other significant issues, the panel will also consider the potential application of the personal holding company and accumulated earnings taxes.

**Speaker(s):**

**Lou Weller**, Weller Partners LLP

**Douglas L. Youmans**, Partner, Wagner Kirkman Blaine Klomparsens & Youmans LLP

**Philip L. Jelsma**, Partner, Crosbie Gliner Schiffman Southard & Swanson LLP

**Course #32**

*CTPC (State & Local Tax)*

**Meeting of the Minds—Chief Counsel Roundtable**

The Chief Counsels of the Franchise Tax Board, the California Department of Tax and Fee Administration, the Board of Equalization, and the Office of Tax Appeals will share administrative and policy updates from their respective agencies. Join this lively session to hear about the past year from the perspective of the Chiefs themselves.

**Speaker(s):**

**Joze! Brunett**, Chief Counsel, Franchise Tax Board

**Tad Egawa**, Chief Counsel, CA Department of Tax and Fee Administration

**Kristen Kane**, Chief Counsel, Office of Tax Appeals

**Henry Nanjo**, Chief Counsel, California State Board of Equalization

**Charles J. Moll**, Partner, McDermott Will & Emery LLP

**Friday, November 9 | 5:00-7:00 pm**

Closing Conference Gathering #41

Stick around to mingle and network with speakers and attendees of the 2018 Annual Meeting of the California Tax Bar and California Tax Policy Conference at this informal gathering. Your RSVP is requested. Sign up on the Conference Registration Form.



# KEY INFORMATION

## 2018 CONFERENCE DATES AND LOCATION

Wednesday, November 7 to Friday, November 9  
Dolce Hayes Mansion, 200 Edenvale Ave, San Jose, CA 95136 | 408-226-3200

## CONFERENCE REGISTRATION

### DEADLINES

October 24	"Early-bird" Pre-Registration Deadline
October 25 to November 1	Pre-Registration Available (closes November 1)
November 7	Onsite Registration Opens

### CANCELLATION/REFUNDS

A refund less a non-refundable fee of \$50 will be made for all registration and ticket event cancellations received in writing by **October 31, 2018**. No refunds will be made after this date.

### FEES

The following are the **Early-Bird Pre-Registration** fees. All fees increase if registering after October 24.  
*The non-member fee includes a \$95 Tax Section membership for 2019. \*Young Lawyer defined as up to 10 years in practice.*

Tax Section Member	\$755
Non-Tax Section Member	\$850
Tax Section Young Lawyer Member*	\$390
Non-Tax Section Young Lawyer Member*	\$505
Section Government Lawyer/Non-Lawyer	\$150
Non-Section Government Lawyer/Non-Lawyer	\$265
Law School Faculty/Staff/Student	\$150

**REGISTRATION QUESTIONS** may be directed to 415-795-7025.

**SPECIAL ASSISTANCE/INFORMATION QUESTIONS** may be directed to 415-795-7187.

## MCLE/EDUCATION COURSE MATERIALS

### MCLE/LEGAL SPECIALIZATION

The California Lawyers Association is an approved State Bar of California MCLE Provider. Earn up to 14.5 Hours MCLE, including 1 Hour in Legal Ethics and 1 Hour in Elimination of Bias. An MCLE Certificate of Attendance will be provided for your records. Legal Specialization credit will be offered in Taxation, and certain courses also will offer Legal Specialization credit in other areas, which information will be noted on the MCLE certificate of attendance provided at the meeting.

### EDUCATION COURSE MATERIALS

Registrants will receive a USB storage device containing individual files of all education course materials at the Conference, and will have online access to course materials before the Conference via a web link sent to them in their registration confirmation notice.

## HOTEL

### HOTEL

All education courses and events will be held at the Dolce Hayes Mansion. A limited number of guest rooms are available at a special Conference rate of \$180 or special Conference State Government Rate of \$140 (Government Employee ID required at check-in).

**Reserve before October 7, 2018** (book early as rooms will sell out before the final deadline.)  
To make reservations under the special Conference rate of \$180.

STANDARD ONLINE RESERVATIONS:  
GOVERNMENT ONLINE RESERVATIONS:  
TELEPHONE:

<https://book.passkey.com/e/49712910>  
<https://book.passkey.com/e/49790816>  
1-866-981-3300